G. R. S. 59] GPB—15,000—20-12-13

GENERAL AND REVENUE SECRETARIAT.

1900

~~191~~

(Sep. Revenue)

File No. 41-1900

Serial Nos. 1-24

B.

~~Papers Filed.~~

Month Feb 03

SUBJECT.

Appeal from Edigar Obale against payment of tree-tax in addition to shop-rent.

Indexed Bhamutha

PREVIOUS REFERENCES.	LATER REFERENCES.
Cancelled Banaji Wapraj Rao	

41-1900-1 (1)

SECTION SR

FILE NO. 41-1900

SERIAL NO.

SECRETARY'S OFFICE

EXCISE BRANCH (28)

OFFICE NOTE

SUBJECT

Payment of tree tax of Rs 510/- in addition to shop rent, demanded from one Edigara ~~Obala~~ Obali, toddy shop keeper at Muduerlekere Inam village, Tumkur District, for 1897-98.

petition Regd
~~Letter~~ No. 1216 dated 5th December 1900

from Edigara Obali Toddy shop keeper at muddanerlekere inam village, Tumkur Distt.

(1)
b/H-H the Head Assistant Collector

The petitioner (1) ~~appeals~~ in his petition b/H-H complains against the Government order no 3571/Ex 173 dated 30th October 1900, in which he was informed that his petition was rejected as the Excise Commr was consulted by the Deputy Commr on the point and as that Officer (Excise Commr) was of opinion that the petitioner should pay tree tax in

addition to shop rent and

(2) perays that pending

final orders in the matter

the sale of his property ~~xx~~ (fixed

on the 17th December 1900) may

be ordered to be stayed.

The case appears to be

as follows:—

Edipura Obali, took up

the toddy shop at muddanerlekere

inam village, Tumkur District, for Rs 510/-

for the year 1897-98 during

which year the preliminary

tree tax was introduced.

He paid up the amount by

monthly instalments & obtained

Treasury receipts in support

of payments made. 2 or 3 years

after, the petitioner was required

to pay Rs 510/- in addition to

what he had paid, on the

ground that he did not pay

the tree tax on the 400 trees

tapped by him. The petitioner

refused to pay on the amount

on the ground that what he

3

paid, formed both tree tax and shop rent. The matter was then referred ~~by~~ by the Deputy Commr. to the Excise Commr. who in reply said that what the petitioner paid was only the amount of shop rent and that he should be required to pay Rs 510/- in addition to shop rent, as he had already been informed of the fact at the time of sale. The opinion of the Excise Commr. was communicated to the petitioner (endorsement granted by the Deputy Commr., no 308 of 30. 7. 1900 vide enclosure to petition Regd no 580 marked A) and his property was accordingly attached. It is against this order of the Dy. Commr.

(tree tax)

that the petitioner first appealed
to Govt and a reply was
given in terms of the office
endorsement, now appealed
against.

The petitioners main
contention is that, under
the preliminary tree tax
system, the amount viz
Rs 570/- which he agreed to
pay on account of the toddy
shop in question was made
up of both tree tax & shop rent,
and that consequently, he
has nothing to pay in addition
to what he has already paid.
From the terms of the endorse-
ment granted by the Dy Commr
to the petitioner, the Excise
Commr was of opinion that
notice had been given to petitioner
at the time of sale that he had to
pay tree tax in addition to

put up

shop rent, ~~and~~ that besides condition 4 (3) of the license issued under Govt. Proc. No. 9872 dated 8th May 1897, required the licensees of shops in alienated villages to pay tree tax separately and that condition under the preliminary tree tax rules relied upon by the petitioner did not apply to shops ~~in alienated villages~~ in independent villages with no trees assigned.

In his present petition, the petitioner prays that the entire record may be perused and final orders passed as the order now issued in the matter is unjust for the following reasons:—

(1) that the Excise Commr. in the endorsement No. 714 dated 10th November 1900, states that tree tax has

provided no trees were assigned to the shops

Enclosure No. 2 to petition Regd. No. 1216.

been recovered from the petitioner, whereas in his (Excise Comm'rs) Communication to the Deputy Comm'r, it is stated that tree tax has to be recovered from the petitioner.

(2) That petitioner alone is treated differently from ~~tree~~ other licensees who had taken up toddy shops under similar circumstances.

(3) That, though the Excise Comm'r was petitioned the petitioner was not informed ~~by the Excise Comm'r~~ as to why he should be treated differently from those who had taken up shops under similar conditions.

Refer today

27.1

580 of 900 transferred to the Excise Branch 16/10

(28) R 25

29/10

Transferred to the Excise Branch

2/11/00

2/11/00

Ex sr 3/11

Submitted,

please see order passed on the former petition below. This may therefore be filed.

kcl 6/11/00

File missing.

KK 7/11

REVENUE DEPARTMENT
Gl. No. 3169
NOV. 3 1900
No. & 1142 1900
SECRETARIAT OFFICE

3

SECTION 80.

FILE NO. 41-900

SERIAL NO. 2

No. 765

Name of Petitioner Lenoi Obalisa

Village Muddinahalli

Taluk Madhi

District Tumkur

Date of Arzi 26-10-00

Date of Receipt 18-10-00

Date of Disposal

No. of Enclosure Nil

ABSTRACT

Reminder to his petitions of 21-9-00 and 6-10-00 appealing against the order of the Dy. Comr. directing to recover from himself 5% on account of the land due by him for 1897-98 as the lease holder of the Lenoi Dalkhan of the above village

Prays that early and Equitable order may be passed.

Further States that the contemplated Sale of his property is fast approaching and prays that the Sale may be op

to be stopped pending disposal of his appeal.

765

MYSORE ORDNANCE OFFICE
PETITION OF PARLIAMENT
REG'D. NO. 765 R
DATE 19-10-1900

18.10.1900

To

The Honorable Members of the Legislative Council of Mysore

The Petition of the undersigned Inhabitants of Mysore

Humbly Sheweth

That your Petitioners are deeply concerned at the proposal to increase the Land Revenue assessment in the Malnad Districts of Mysore, as published in the Mysore Gazette dated 18th October 1900.

That your Petitioners are aware that the Land Revenue assessment in the Malnad Districts was last revised in 1897-98 and that the present proposal to increase the assessment by 5% is premature.

That your Petitioners are aware that the Malnad Districts have been visited by famine in the years 1899 and 1900 and that the crops in the year 1900 have been very poor

(4)

SECTION S-R

FILE No. 41-900

SERIAL No. 3

3571
Sm 173 dt 30/10/00

30

Dated 26.10.1900.

"B O"

27/10/00

For Secretary

Copy to Excise Commr. in Mysore, for information.

3572 / Ex 174 dt 30/10/00

30

"B O"

27/10/00

For Secretary

Transferred to the Excise Branch.

5089
Ex 223
1900

(6)

9.1.01

From Camp 28.1.01

Rd 29-1-01

Rec'd 29/1/01

Rs.

2nd/1/01 S.R.

SECTION

FILE No. 41-1900

SERIAL No. 4

No. 1216

Name of Petitioner Obali

Village Digar of Inam Kudbanerlakere Yelkadibbanahalli Taluk Maddagiri

District Tumkur

Date of Arzi 5 12 00

Date of Receipt 17 12 00

Date of Disposal

No. of Enclosure 4 Govt Endt no 3571 dt 30.10.00 Petn to Govt dt 21.9.00 do dt 10.11.00

Submitted for orders, with reference to endorsement no 3571/Ex 173 dt 30th October 1900 granted to petr in accordance with the 2nd Councillor's order of 26th October 1900.

Re Petn is addressed to H.H. The Maha Rani Regent.

ABSTRACT

Appeal against the order of Govt no 3571/Ex 173 dt 30.X.00

States that he received Excise Comm Endt no 203 dt 12.7.00 informing petr that if the due tax amounting to Rs 570/- is not paid Coercive measures for the recovery thereof would be adopted &c; that they have in accordance with the said notice attached all his moveable &c

4/C 31/11/01.

Put up a short note on the points raised in this petn

AR 31/11/01

moveable &c property; That his
appeal was rejected by Govt: &c
that he also got Excise Commrs
Govt: no 714 of 10.11.00; that
the Dy: and Excise Commrs:
differ in their endorsements;
that the Ex: Commrs: is wrong
in saying that he has not paid
for Dukhan ~~tax~~ rent while ~~he~~ the
amount has already been
paid; that he alone has been
asked to pay double amount;
that if the license holders of the
Inam Dukans are made to
pay both the tree tax & Shop rent
he is also ready to pay &c; that
the date of sale of his property
is fixed for the 17th December 900;
and prays that the ~~sale~~
Sale may be stayed pending
final orders.

C.S.
4.1.01.

* No 3571 of 30.11.00

List of Petition Submitted to H. H. The Maharani C. I. Regent of Mysore

Genl No	Petn No	Date	Name	Subject	Encls.	Her Highness's orders
1	329	10th Dec 1900	Vobali Toddy Contractor	Appeals against the Govt. Order No 3571 Exc: 173 dated 30th Oct 1900 in the matter of Free Tax Toddy Bhedue bylin to Govt	4	Enquire & Report 14

15th December 1900
Mysore

Col
Private Secretary

REVENUE DEPT.
Gl. No. 5573
FEB 19 JUL 1900
No Ex 244
DEWAN'S

(7)

To Secretary, for needful. Early)

(2) IRAJ 8/2/01

SECTION 80R
FILE NO. 41-900
SERIAL No. 5

Vide Petn No 329 dy 10th Decr 1900

Sent to Dewan on 16th Decr 1900

Refer quick
15/2/01

12 ಬಿ ಆಫ್ 900 ಇದರ ಅಭಿಪ್ರಾಯವನ್ನು
ಕೊಡಲು ದಿವಾನರಿಗೆ 20-1-01
16/2

Transferred to Revenue Branch (Cossel.
in continuation
18.2.01

No. 1597

Name of Petitioner Idigara Dobali

Village Muddanerlekere
& Dibbanahalli Sammat

Taluk Maddagiri

District Tumkur

Date of Arzi 24.12.00

Date of Receipt 9.2.01

Date of Disposal

No. of Enclosure Nil

Petn Addressed to H.H. the Maharaja Regent.

ABSTRACT

States that he received Govt Endt No 329 dy 17.12.00; that he was informed that the sale could not be postponed pending final orders in the matter; that he has been wrongly ordered to pay both tree tax & Shop rent; that the Sheikdar sold his property by auction; that the necessaries of his profession viz: horses & asses have been sold away; that it

it must be ascertained if he has consented to pay both tree tax and shop rent; that it should also be ascertained whether others have consented to pay each separately; that he got Excise Commrs Enot No 714 of 10.11.00 informing him that his property will be sold for realising the ~~tree tax~~ shop rent due from him; that his property has been sold for the very tree-tax which has been collected from him; that he is not aware of the reason why the toddy-selling-right was not sold by auction the very next month he failed to pay the shop rent & why his property was not attached & sold for any deficiency that may have thereby been caused in the said rent & why a demand was made only 2 or 3 years after it became due; that he got Commrs Enot informing him that Excise Commrs letter No 2038 12.7.00 requires him to collect the tree tax due from petr; quite in contradiction of his No 714 of 10.11.00 stating that shop rent is due from petitioner; that the officers who conducted the sales did not inform them that they had to pay separately for the shop rent and tree tax; that if he should have been made known of the said

said facts, he should have been
so high as Rs. 1020 for the Shop
rent; that if he were required
to pay for the two items sepa-
rately he should have been
compelled to pay the whole
sum due during each month
and should not have been al-
lowed to drag on for years
together; that of all the Shops
the Inam villages of this taluk
his shop only being considered
as a "Separate Shop (ಪ್ರತ್ಯೇಕ ಅಂಗಡಿ)
has been required to pay both
taxes, while many others also
similarly situated are ex-
-cused; that the distinction
made between Sirkar & Inam
toddy Shops regarding payment
of the two taxes separately is
inequitable & dangerous as
it endangers the buyers
of Inam Shops; that the
Conducting Officers did not
inform them that there would

be

be such destructions; that it is strange why they did not collect the interest due on the amounts overdue; that he does not why the shops in Pangada Sira Kunigalte were sold for rents which prevailed in 1896-97 while the shops of certain other talukas were sold separately, and why the practice which prevails now should not have been practised in 1897-98.

Prays for Ex parte orders directing the stay of confirmation of sale pending final orders in the matter.

P.T.

12.2.01

* (tree marking &c)

Extracts

No 6153 / Ex 303 dated 15/12/01 - 15

(8)

x with 4 enclosures

SECTION SR

FILE No. 41-900

SERIAL No. 6

Draft as per ir 29

Official memorandum

Petition* Registered no 1216 dated 5th December 1900 from one Obali, licensee of toddy shop at Muddanerlekere, Maddagiri Taluk for 1897-98, to the address of H.H. the maharaja Regent, praying for a reconsideration of the Government order no 3571/Ex 173* dated 30th October 1900, for reasons set forth in the petition and soliciting that, pending final disposal of the matter, the sale of his property alleged to have been attached, may be ordered to be stayed, &c. is forwarded to the Excise Commr for ~~report on the several allegations made by the petitioner together with his opinion~~ (Excise Commr's) ~~opinion in the matter, the enclosed record as well as his (Excise Commr's)~~ own

* A copy of which was forwarded to the Excise Commr with this office memo No: 3572/Ex 174 of the same date.

favour of his
opinion ~~in the matter~~
^ together with the records
in the case "B. O."

For Secretary 14/2/07

KG
14/2/07

(9)

Draft 3/ for Govt Approval

No 6500 / Ru 319 dt 23/4/01

Official Memorandum

SECTION SR

FILE No. 41-900

SERIAL No. 7

petition Rep^d no 15-97 dated 24 th December 1900 from one Badiyara Obali, licensee of toddy shops at Muddanerlekere inam village, Maddapuri Taluk, to the address of Her Highness the Maharani Regent, complaining that his property has been unjustly sold by auction ~~though he had up the amount due from him on account of the toddy shop at Muddanerlekere~~ and praying that, pending final decision of Govt in the matter, the sale may not be confirmed, &c is forwarded to the Excise Commr in Mysore,

in continuation of this

Office no 6155 dated
Ex 303

15th February 1901.

"B E"

21/2/01

For Secretary

KS
20/2/01.

Reference
15-4-01

5800/1900 ಇವರಲ್ಲಿ ಪ್ರಸ್ತಾಪವಾಗಿರುವ
1597. ಪತ್ರವನ್ನು 16-10-00
ಇಂದಿನ ಟಪಾಲಿನಲ್ಲಿ 18.2.01.
ಸ್ವೀಕರಿಸಿದೆ

16/4 Sulekere
Transferred to Excise
Branch in continuation
15-4-01

18/4/01

316

1900 No. 7008
APR 19 1901
JEWAN OFFICE

No. 2023

Name of Petitioner Ebali (Edigar)
Sendi guttadar

Village Muddenerlekere

Taluk Maddagiri

District Tumkur

Date of Arzi 18-3-01

SECTION 8A	Date of Receipt 10-4-01
FILE No. 18-900/11	Date of Disposal
SERIAL No. 8	No. of Enclosure Nil

ABSTRACT

Addressed to H. H. the Maharanee Regent.

Reminder to his previous petitions presented on November 1900 and 24th December 1900, in re the sale of his house and moveable property on account of the tax arrears.

Prays for cancellment of the sale after perusal of the records.

13-4-01

(4)

SECTION 382 To

FILE No. 4 - 1900

SER'AL No. 9

The Excise Commr.
in Mysore.

No 8567 / Ex 438 dt 24/4/01.

Dated 24 April 1901

Sir

In forwarding herewith pa in original petition
Registered no 2023 dt 18th March 1901 from one
Obali, Toddy shop keeper,
Maddanerlekere, Maddagiri
Taluk, to the address of
H. H. the Maharaja Regent
praying for cancelment
for cancelment
of the sale of
his property on account
of the arrears of Tree tax said to be due
from the petitioner has

the honor to invite the attention of the Excise
commr to refer to this

A Memo
A reminder was
sent for this
application
however
none has
been received
by 22/4/07

Office memos nos 6155 & 303

and 6500 & 319 dated 15th ~~February~~ Feb 1901 and 23rd Feb 1901 respectively and to request the favor of early expression of his opinion in the matter together with the records.

"B O"

Secretary

(12) 5

REVENUE DEPARTMENT
Gl. No. 246
MAY 6 - 1901
DEWAN'S OFFICE

Sa 363

Submitted with office note enclosed.

From The Excise Commissioner in Mysore.

SECTION 80L-
FILE No. 41-900
SERIAL No. 10

To The Secretary to Govt. of Mysore. Genl. and Rev. Depts.

Dated 29th. april
Despatched 4-5-01
Received
} 1901.

General No. 5-) 34
No. 321

Enclosure No. 3 one file and a settlement-Register

In reply to Secretary's docket no 8567 (Ex 438), dated 24th april 1901.

SUBJECT.

Explains the circumstances showing that the purchase money of the toddy shop at Muddanerlakere Inam Village, Viz Rs 510, both in the year 1896-97 and in the year 1897-98, represented shop rent only.

References (to be entered only in the Dewan's Office.)

Excise

please put up references marked in pencil.

6-5-01

8/5/01

No. 5-734/321 Encl 3, one file and a Settlement Register

Excise Commissioner's Office
Bangalore, Dated 29th April 1901
4/5/01

From

The Excise Commissioner
in Mysore.

To

The Secretary to Government of Mysore
General and Revenue Department.

Sir,

With reference to your official memos
Nos. 4145/304, dated 15th February 1901, and
6500/Exc 319, dated 23d idem, and docket
No. 8567/Exc 438, dated 24th April 1901, I have
the honor to state that the terms upon
which all Toddy shops were leased
for the year 1897-98, were that the lessees
should pay the rent of such shops
quite independently of the tree-tax —
of the trees which were tapped by them

the Assistant Commissioner who settled the toddy leases for the year 1897-98, says that the above fact was distinctly explained to the parties concerned.

2. For the year 1896-97 the Iruam shop at Muddanerikare' was sold as an independent shop, and it was purchased by the petitioner, Eadigar Obali, for Rs 510/-. For the year 1897-98 also it was taken up by him for Rs 510/-

3. The general provision in para (2) (a) of Government Proceedings no. 613-22 Ex dated 23 April 1897, applies only to every toddy vend farm (ie. every aiyan farm and aiyan kumki farm which had specific groves assigned to it); but not to independent shops (angadys), — which had no groves attached to them. under aiyan farms or aiyan kumki farms both the right of vending toddy in the shops belonging to them, and — the right of drawing toddy in the — groves assigned to the farms, were leased in the year 1896-97, so that in the year

1897

1897-98 the tree-tax of the trees tapped in such groves, which represented the duty on the toddy drawn, had necessarily to be deducted from the gross rent for the year 1896-97, which represented both the license fee on account of the right of Vending toddy and duty on the toddy drawn from the trees assigned to the farms. But under "Angadys" or independent shops, such as the shops in alienated Villages, which were leased in the year 1896-97 without any date groves being assigned to them, but on condition that the lessees should make their own arrangements to obtain the supplies of toddy to the shops, the right of Vending toddy alone was leased in the year 1896-97, so that the purchase money thereof represented only shop-rent; and Similarly in the year 1897-98 also the purchase money of such "Angadys" or independent shops represented only shop rent. (Vide also clause (5) of this office letter No. 6530/288, dated 26th February 1898, printed in Government Proceedings No. 10343-52/Ex 423, dated 27th April 1898). Accordingly the purchase

purchase money of the independent shop at Hinddanikatkare Kuam Village, viz Rs 510, both in the year 1896-97 and in the year 1897-98, represented shop rent only; and therefore the purchaser of it for the year 1897-98 is bound to pay the whole amount as shop rent, without any deduction on account of tree-tax for the trees tapped for toddy supply. Accordingly the whole amount paid for 480 date trees tapped by him, at Rs 1-1-0 per tree, has been correctly credited to tree-tax; and the shop-rent, viz Rs 510, is still due by him, on account of which the coercive measures in question have been adopted owing to his default.

4. The enclosures are herewith returned. The settlement register received from Mr Mir Nizamudeen ali Khan, is herewith submitted for reference and kind return.

I have the honour to be,

Sir,

Your most obedient servant

Excise Commissioner

in Mysore.

RO.

(14) Urgent

Draft as per orders.

SECTION 8R.
FILE No. 41-900
SERIAL No. 11

To

The Excise Commr.

Via Mysore

~~Political Stat~~

No 79 3rd July 1901
~~879~~
Dated July 1901

His letter no. 5734/321
dated 29th April 1901, ~~ex/stat~~
~~planning~~ stating in connection with reference to this
office no. 6155/2n303 dated 15th
February 1901, that the purchase
money of the toddy shop at
Muddanerlekere Inam village
viz Rs 510/- both in the year
1896-97 & in the 1897-98 represented
shop rent only.

In returning herewith the papers received with the above ~~with reference to the above~~ I have the honor to request that the Excise Commr. will be so good as to submit all the connected papers ~~on the matter~~ together with the information and

papers on the following points:—

(1) Why was no shop rent demanded or recovered for a whole year when it was payable every month; When was action first taken in the matter ?

(2) If as stated in para 3 of the Excise Commr's letter under reference, the purchase money in 1897-98 represented only shop rent, why were the payments made by the petitioner on that account credited to tree tax ?

(3) What arrangements and with whom did the petitioner make for trees in 1896-97 ?

(4) What was the number of trees which the petitioner was licensed to tap in each of the 4 quarters of the year 1897-98 ? and

(2)

he to make monthly payments for the same ?

(5) Where is the Mutehaleka containing the terms and conditions of the petitioner's lease for 1897-98 ?

(6). Are there any, and what, other instances of a double levy in 1897-98 such as that objected to by the petitioner, and if so where ? Is there any truth in the petitioner's allegation that several other lessees similarly circumstanced were differently treated. ?

(7) Where is the Assistant Commr's statement referred to, and is there any record in corroboration of it ?

(8) Is there any explanation as to how the shop rent fixed at the sale and the tax on trees licensed & tapped, happened to be exactly the same in amount ?

"B"

17

for Secretary

KE 11/7/01

Reference

11.9.01

2338/1900-01 ಅಡಿ ಕೈಬರಹದ ಅರ್ಜಿ

ಸಲ್ಲಿಸಿದ 25-5-01 ರಂದು ಕೈಬರಹದ ಅರ್ಜಿ

ಸಲ್ಲಿಸಿದ

(B) 1025

12/9 Transferred to Excise Branch No. 12 for continuation

17.9.01

24/9/01

15

4150

26-9-01 1901

Ex. 113.

SECTION 2(2)

FILE NO. 41-1900

No. 741

Name of Petitioner Vobalayya

Village Sendi contractor Muddenerlekere

Taluk Navoagiri

District Tumkur

Date of Arzi 23-8-1901

Date of Receipt 31-8-1901

Date of Disposal

No. of Enclosure

ABSTRACT

With reference to the Endorsement No 5 & 3 dated 17-6-19 ~~21-21 the Maharanee Regent~~ to the effect that his applicat to ~~the~~ Stop the sale of his house & ~~land~~ other property for the arrears of tax on sendi trees ~~may be stopped~~, has been forwarded to the Govt for disposal, states that he has been put to much incon Vemilnee ~~during~~ & prays for the early & favourable disposal of his applicat

10/9/1901

MGCPB—23-3-01—3,000.

(16) 5887 Ext. / Ex. 131 9/5/10/1901. L.S.

Official memorandum

SECTION 802
FILE NO. 41-1900
SERIAL NO. 13

petition Regd no 741 dated 23rd August 1901 from one Ablappa, toddy shop keeper at muddanerlekere, inam village for 1897-98 praying for the early disposal of his application to H. H. the Maharani Regent praying that the sale of his house & other property in satisfaction of the arrears of toddy revenue ~~said~~ alleged to be due from him, might be stayed pending disposal of the case by Govt is forwarded to the Excise Commr in continuation of this office no 79 Ex 9 dated 3rd July 1901, with a request that the submission of the report therein called

for may be expedited

"BO"

5/12/01

For Secretary

kg
3/10/01

Reference
E 28/1/02

741/1901-02 ಸಂಖ್ಯೆಯ ಪತ್ರ
24-9-01 ರಂದು ಬಂದಿದೆ.

31-1-02

Transferred to Excise Branch for Contra
1.2.02

SECTION C1
FILE No. C1-1902

OFFICE OF THE DEPUTY COMMISSIONER
10144
4 FEB 02
SORAB

E 235

No. 2134

Name of Petitioner Vobali ~~Toddy Contractor~~

Village Muddenerlukere (Kanyanuttu)

Taluk Madagere

District Tumkur

Date of Arzi 16-1-02

Date of Receipt 18-1-02

Date of Disposal

No. of Enclosure nil

ABSTRACT

Reminder to his previous petitions complaining that the Taluk Amildar served a notice on him demanding the payment Rs 510 ~~being the~~ for which petr purchased the Toddy shop in an auction sale.

States that after the purchase of the Shop, he paid up the whole of the above said amount (Rs 510) & got receipts therefor. In spite of this, the Amildar demanded the amount again from him by notice, & has attached & sold away all his moveable & immoveable properties & left him in a destitute condition.

In reply to ~~his petitions~~ and

MGCPB—23-3-01—3,000.

to H.H. the Maharanee Regent,
he was informed that they
were sent to this Office for
disposal. No orders are
as yet passed on his previous
petitions to this Office. Petr
does not know the practice
of demanding from him
a second time what he has
already paid up.

Prays for equitable
orders in the matter

25/1

(20)

No 13106 / 4280

Dy 7/2/02

SECTION 801

FILE NO. 41-1900 20

SERIAL NO. 15 / 1

Mercara Court

In continuation of this office no 5887 dy 2 subsequent papers under no 4131 5/10/01, has the honor to forward herewith petition dy 16th January 1902 recd per no 10164 / 4235 received from Obale Gowda of Muddanenlakere Kaveriyatta village, Muddajini taluk in the matter of the recovery of Rs 570 ~~from him~~ said to have been due from him and to request the early submission of the detailed report called for in the matter, for the

order of Court

K.C.

Ill 5/2/62

Forbearance

PETITION 864

No. ~~FILE No.~~ 47-1900

4281 1/2 Excise

SERIAL No.

MYSORE DEWAN'S OFFICE,

~~PETITION~~ DEPARTMENT,

The 14/2/1902.

ENDORSEMENT GRANTED TO Obale Gowda of Muddanahalli Veere Kempegutta village, Maddagiri taluk

in reply to his Petition Registered No. 10144 / 4235 dated 16th January 1902. Complaining against the ~~sale~~ attachment & sale of his property in satisfaction of the arrears of Toddy Rent ~~due~~ said to have been due from him.

Petitioner is informed that his present petition as well as those received from him previous to this are forwarded to the Excise Commr in Mysore for report.

By Order,

Drafd

8/2/02

for Secretary.

Ex 335

1902 13689 2 2½

SECTION GR

FILE No. 61-1900

SERIAL No. 17

FROM P. L. Ramaiya Esquire B.A.
Excise Commissioner
in Mysore.

To A. V. Narjundiah Esquire
M.A. M.L.
Secy: to the Govt: of Mysore
Gen. & Rev: Department

Dated 21st April 1902.

Despatched 24th

Received

General No. 6608

No. 285

Enclosure No. //

Reminder.

In reply to Secretary's dockets Nos 29/9 dated 3rd July 1901 and 9916/207, dated 21st December 1901

Subject

Submits additional information on the points referred to in the above regarding the Toddy shop at Muddanelakeri Inam village, Tumkur District for the year 1897-98

Exam 26.4.02. R.G. Vidyasagar 26/4

No. 6608/285 Rev

Office of the Excise Commissioner in Mysore,
Bangalore, Dated, 21st April 190[illegible]

No.

From

P. N. Punnaiya Esquire, B.A
Excise Commissioner in
Mysore.

To

N. V. Vanjundiah Esquire, M.A.M.L.
Secy: to the Govt: of Mysore,
Gen. & Rev: Departments.

Sir,

In reply to your docket No. 79 E49, dated 3rd July 1901, and 2916-, dated 21st December 1901, and last reminder No. 14816-20 E 13-, dated 7th March 1902, I have the honor to submit the following information on the points therein referred to:

(1) Adopting by mistake the rules laid down in para (2)(a) of Government Proceedings No. 613-22 E4 dated 2nd April 1877, which supplies only to toddy vended "Nigamfarms" and "Nigam Rumlie farms", in regard to the Rind Annulation Shop in question, the whole of the tree-tax on 480 date trees tapped for it in 1897-98 was credited to the head "Tree-tax"

5. and no shop rent was collected as reported by the Deputy Commissioner, Dumbur district in his letter No: 1368, dated 13th June 1899, a copy of which is herewith sent. In his letter the Deputy Commissioner states that Mr: Mir Nizamudin Ali Khan who settled the toddy vend farms and independent shops of the Dumbur District for the year 1897-98, made a remark in his final Register that the right of vend only was sold in Inam shops, against the Talukas of Dumbur, Sira, Kunigal and Pavagada, but against the talukas of Gubbi, Chickmaikenhally, Tiptur and Maddagiri he did not make similar remarks; that from this it was inferred that both the right of Vend and "the Excise Duty on Consumption" (the right of drawing toddy) were sold in the Inam shops; that therefore in regard to the Inam shop of Muddanenkatti in the Muddigiri Taluk it was understood that

that Rs.510/- for which the shop was disposed of for the year 1897-98, represented by the shop rent and tree tax, and that accordingly the tree-tax on 1480 trees at Rs 1-1-0 which amounted exactly to Rs.510 was credited under "Tree-tax" - leaving nothing to be credited to "Shop-rent." Therefore no shop rent was recovered by the District and Taluk Authorities. The details as to how the rent farms and independent shops should be settled for 1897-98, were clearly explained to Mr: Mir Nizamuddin Ali Khan in person, besides giving him written instructions. On the above reference from the Deputy Commissioner being shown to him, he stated that his settlement in all Taluks was uniform, and that the mistake in question against the Inam shops of the Taluk of Gubbi Chickmaikonahalli Tipkur and Madegeri was only a clerical error. Accordingly in this office docket no: 194/3, dated 5th July 1899, the error in not recovering the shop rent of Rs 510/- separately

5b separately, was pointed out to the Deputy Commissioner. A copy of this docket is also herewith enclosed.

(2) With reference to my memo No. 2487/35, dated 30th September 1899, forwarding for report the Secretary's official memo No: 2659/24: F. 23-95, dated 27th September 1899, enclosing for disposal the petition of the Inamdar of Muddanuerla Meru, complaining that the rent of the toddy shop of his village, viz Rs 510/- for 1897-98, has not yet been advanced to him, the Deputy Commissioner stated that the Inamdar could not claim the shop-rent, as it just made up the true tax and local cess on the Government trees tapped for the shop in that year. Vide his letter No 534, dated 31st October 1899, a copy whereof is herewith sent, together with a copy of his docket No: 552, dated 7th November 1899 on the same subject. In reply it was pointed out to the Deputy Commissioner in this office docket No: 3271/48, dated 15th November 899, a copy of which is herewith sent, that in accordance with paras 3 and 5 of

of Rule 11 in Government notification
No: 118/13 X.F.233/92, dated 14th January
1893, and clause (3) of para 4 and
para 6 of Toddy License "A"
sanctioned in Government
Proceedings No: 7492, dated
8th May 1897, all Arrack shops
being independent shops, the
right of vend alone was
invariably sold; that Rs 510
in question therefore represented
purely the shop rent of Arrack and Toddy shops both in the years
1896-97 and in the year 1897-98;
and that the allegation of Hyder
Ali Khan appeared to have
inadvertently omitted to make
the remark against the Arrack
shops of Gudur, Chickaballa,
Tipturu and Nadigiri Taluks,
similar to those against the
remaining Taluks. In reply the
Deputy Commissioner in his
docket No: 643, dated 29th
November 1897, a copy of which
is herein enclosed, reported
that no free lay has been
recovered on the 480 trees
tapped during 1897-98 for

for the Irudd anenlakeri shop, and requested to be informed if any steps should be taken for its recovery. In this office docket no: 3486/97, dated 4th December 1899, a copy of which is herewith sent, the Deputy Commissioner was informed, that the tree-tax on 480 date trees should be recovered and credited to tree-tax, the purchase money of the shop being credited to shop rent.

(3) In the year 1896-97 the Licensee tapped 163 government trees for which the Deputy Commissioner recovered a royalty, as reported in his letter no: 1842, dated 9th June 1898, a copy of which has been submitted to government with this office letter no: 1564/99, dated 26th August 1898. It will be seen from it that for the supply of toddy to this shop, in the year 1895-96 a government grove was given for a rental of Rs 6; and that for the total number of government trees, viz 1513, utilized for the shop in the years 1892-93, 1893-94 and 1896-1897, the Deputy Commissioner has recovered a

Sel. (22) in 4723/98

a royalty of Rs 567-6-- Under
Such circumstances, the licensee
of Inuddaneela Kani independent shop-
cannot expect to pay no tree tax
for the 480 Government trees
tapped by him in the year
1897-98. Under the rules which
were in force up to the end
of the year 1896-97, both Inam
shops and Inam date groves
had to be sold by auction
separately by Government, and
for Inam villages which had
no groves for the supply of
toddy to their shops, the
supply had to be obtained
from private trees in occupied
lands, or a Government grove
had to be sold separately
on account of them; and,
under the rules sanctioned
for the year 1897-98, the separate
grove sales were dispensed with,
the independent shops being left
to obtain the supply from
Government trees or private
trees after paying the tree tax to

to Government. Therefore the Licensee for 1897-98 was bound to pay "royalty" for the 480 trees as the Deputy Commissioner called it in the letter above quoted.

(4). The petitioner applied for and obtained tapping licenses for 480 date trees as per particulars below:

For the 1st Quarter	-	120.
do 2nd	do.	240
do 3rd	do.	"
do 4th	do.	120
		480.

The tree-tax on the number of trees applied for on account of each quarter had to be recovered separately in three instalments and credited to the head "Tree tax" quite independently of the shop rent which had to be recovered separately in twelve equal monthly instalments. An extract from the Day Book for 1897-98 is herewith enclosed. It will be seen from it that each month's shop-rent viz, Rs 40/- together with its local cess, viz Rs 2-8-0 was regularly recovered and credited under shop-rent and local cess in each

each month, except for May and June 1898, whose rents were credited in June 1898, and that no deductions were made on account of the tree tax of the trees licensed for the 1st, 2nd and 4th Quarters as per particulars given above; but that no tree tax was recovered for the said trees and credited under "Tree-tax" as per orders on the subject. The accompanying extract from the Ledger shows that Rs 40/- were entered under Government shop-rent for each of the twelve months and Rs2-8 a under local cess thereon, in the column of "Demand"; and that the word "tree tax" was subsequently added to the entries "Government shoprent" and "Local cess" in columns 4 and 7.

Thus the procedure adopted, was wrong in every respect.

(5) The mutchulika is not forthcoming as it appears to have been burnt with other records which were destroyed in the year 1898 when

when Plague raged at the Bangalore City

(6) Separate levy of tree tax has been ordered in all similar instances. There is no truth in the petitioner's allegation that several other lessees similarly circumstanced were differently treated. In all similar cases the Deputy Commissioners have been requested to recover tree-tax separately.

(7) The Assistant Commissioner's original statement of the Tumkur and Maddagiri Taluks is herewith sent for reference and kind return. There is no other record in corroboration thereof. Copies of such statements of the remaining Taluks have been submitted to Government with the marginally noted references.

(8) The licensee applied for only 480 date trees, the tree-tax of which amounted to Rs 510/-. The shop rent which was fixed at the sale for the year 1896-97, was also Rs 510. Therefore the shop-rent and tree-tax was exactly the same.

2. I herewith submit for information copy of letter No: 3214/81, dated 11th November 1899

1. No: 5446/405, dated 23-4-1897.
2. No: 5593/418, do 3-5-1897
3. No: 5595/420 do. 29-4-1897.

Returned with Letter No 112 of 23795 dated 30/1/00

1899 addressed to the Deputy Commissioner, Mysore District in an exactly similar case.

3. The Deputy Commissioner reports in his No: 445, dated 17th September 1901, that out of Rs 510 due by the defaulter, only Rs 80/- have been realized by the attachment and sale of his property, and that the balance has to be written off the accounts as irrecoverable. The Commissioner's statement on account of this balance will be submitted in due course.

I have the honor to be,

Sir,

Your most obedient servant

Mysore

Excise Commissioner in Mysore

Tumkur District,
Deputy Commissioner's Office,
Dated 13th June 1899.

Misc No. 1368
Enc 1.

Enclosure to Sl 18

To

The Excise Commissioner,
Mysore,
Bangalore.

Sir,

With reference to your official memorandum No. 5216/76, dated 15th February 1899, calling for a report on the application of Krishna Rao Kayangutadar of muddanerlakere in the Maddagiri taluq for the toddy revenue of the village due to him for the year 1897-98, I have the honor to state that in the year 1897-98 Mr. Mir Nizamudeen ali khan who conducted the abkari sales in all the talugs of this District made a distinction between the Tuare shops of the Tumkur, Sira, Kunigal and Pavagada talugs and those in the other talugs. In the case of the former only the right of vend in the Tuare shops was sold, and a remark to that effect was recorded in the final register sent by him, where as in the case of the latter no such remark is forthcoming, from which it is inferred that both the right of vend and the Excise duty on consumption were sold in their case. The Tuare shops in the Maddagiri taluq accordingly fell under the latter class. Petitioner's village being situated in that taluq, it follows

follows that the sum of Rs 510/- for which his Toddy shop was farmed out in the year 1897-98, represents both the shop rent and the Excise duty or the Tree tax. The petitioner is of course entitled to the former while the Tree tax goes to the government. The question of decision is what portion of the said sum of Rs 510/- should be deemed to be shop rent. The farmer having tapped 480 trees, the whole of that amount has in accordance with the instructions contained in government notification No. 613-22 Ex, dated 2d April 1897 been credited to the head "Tree-tax", leaving nothing to be credited to "Shop rent." If the farmer had tapped a smaller number of trees, the difference between Rs 510/- and the amount of Tree-tax calculated at Re 1-1-0 per tree tapped would have been credited to shop rent and could have been paid to the petitioner. It will thus be seen that the petitioner is not entitled to receive any payment for the year 1897-98.

The enclosures to your letter under reply is herewith returned.

I have the honor to be &c

(Signed) S. M. Moorkamaludeen ali

Senior Assistant Commissioner, in charge of the District.

"Copy"

S. M. ... 8

Excise Commissioner in Mysore.

Enclosure to 8/1/8

189

B

FROM
The Excise Commissioner
in Mysore

To
The Deputy Commissioner,
Tumkur District.

Dated 5th
Despatched 10th } July 1899
Received

General No. 194
No. 3

Enclosure No.

The Deputy Commissioner's letter No 1368 of the 13th ultimo.

In reply has the honor to observe that the Muddanerla-Kere shop is situated in an alienated village and is therefore an "Inferior" or "Independent shop" as defined in clause 3 of condition 4 of "A" license sanctioned in Govt Proceedings No 9872 Ex. 35, dated 8th may 1897. No shops of this kind had any groves assigned to them, but the licensees thereof had to obtain their supplies of toddy from any available trees subject to the payment of tree-tax to the Government at the rates prescribed for

for the different Kinds of trees. Therefore it is wrong to deduct the tree-tax from the shop rent of Rs 5-0/- settled for the above shop for 1897-98, which amount was no more than the rent paid for the privilege of vend.

2. Under such circumstances, it was wrong to have credited the sale amount of the Muddanenkere Toddy shop viz Rs 5-0/-, for 1897-98 to the head of Tree-tax, instead of the whole amount being credited to shop-rent. Requests therefore that the error may be rectified both in regard to the above shop, as well as other shops situated in alienated villages.

(Signed) S. Venkatarangaiengar
for Excise Commissioner
in Mysore.

Copy"

Excise Commissioner
in Mysore.

Miss No 534. Enclosure to St 1/5

Deputy Commissioner's Office,
Tumkur District,
Tumkur, 31st October / 1st November 1899.

To

The Excise Commissioner
in Mysore.

Sir,

With reference to your official memorandum No 2457/35, dated 30th September 1899 in re the claim of the Kayamgutadar of Muddanerla here to the toddy revenue of the village for the year 1897-98, I have the honor to invite reference to correspondence ending with this office docket No 207, dated 8th August 1899 and especially to my letter No 1368, dated 8th June 1899 wherein it is shewn that the Kayamgutadar cannot claim the rental of the shop for the year 1897-98 as this amount just makes up the toddy-tax and local cess on the government trees tapped by him for the use of his shop in that year.

2. The adjustment of the money due to Government by the Kayamgutadar has been deferred in accordance with your docket No 2704/39, dated 26th September 1898; on this subject, I beg to refer you to my letter No 1842, dated 9th June 1898.

The petition received with your memo No 250, dated 15th August 1899

in

s herewith returned.

I have the honor to be &c

(Signed) S. Seshadriengar

For Deputy Commissioner

"Copy"

Excise Commissioner
in Mysore.

Enclosure to 22 15

1902

FROM The Deputy Commissioner,
Tumkur District.

To The Excise Commissioner
in Mysore.

Dated 7th
Despatched 8th } November 1899
Received

General No.
Mis. No. 552

Enclosure No. 1

His office docket
No. 2856/44 dated 30th October
1899

In returning the
petition No: 1757 received
with the above, has the
honor to invite his attention
to this office No. 534 Dated
31st October 1899.

(Sd). C. Seshadri Iyengar.
for Deputy Commissioner.

"Copy"

for Deputy Commissioner,
in Mysore.

E Enclosure to Sl 18

189

From The Excise Commissioner in Mysore.

To The Deputy Commissioner, Tumkur District.

Dated 15th
Despatched 18th } November 1899.
Received

General No. 3271
No. 48.

Enclosure No.

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1. Kannarese circular No 2022-29 dated 26th December 1897.
2. Letter No 6510-282, dated 25th February 1898 to government printed in extenso in govt Proceedings No 11675A / Ex 475, dated 14th June 1898.
3. Letter No 6530-288, dated 26th February 1898 to govt published in govt Proc. No 10343-52 / Ex 423 dated 29th april 1898.

The Deputy Commissioner's docket No 5572 / Mis, dated 7th November 1899.

In reply has the honor to invite attention to paras 3 & 5 of Rule II in govt Notification No 11813 / R. Dy. 233-92, dated 14th January 1893, and clause 3 of para 4 and para 6 of Toddy License A sanctioned in government Proceedings No 9872 / Ex. 351, dated 8th May 1897, and to state that all Tuare shops being independent shops, the right of vend alone was invariably sold; and Rs 510 therefore represented purely the shop rent of Muddanerlakere toddy shop both in the year 1896-97 and in

in the year 1897-98. The Assistant Commissioner Mr. Mir Nizamuddeen ali Khan appears to have inadvertently omitted to make the necessary remark in the statements of sales relating to the Maddigiri, Gubbi, Tiptur and Chickmaikankalli Talugs.

2. The instructions in Government Proceedings no 613-22 Ex dated 2d april 1897, referred to in the Deputy Commissioner's letter No 1368, dated 13th June 1899, to deduct the tree-tax of the trees tapped from the gross rent, were applicable only to "Aiyan farms" and "Aiyan Kumki" farms, but not to ("Angadi") independent shops. Vide references quoted in the margin in which the subject is more clearly explained.

(Signed) S. Venkatarangaiengar,
Asst Excise Commissioner
in Mysore.

"Copy"

Excise Commissioner
in Mysore

Enclosure to 8148
1899-1900.

FROM
The Deputy Commissioner,
Tumkur District.

To
The Excise Commissioner
in Mysore.

Dated 29th
Despatched 30th } November 1899.
Received

General No.
This No. 643.

Enclosure No.

His docket No. 3271/48,
dated 15th November 1899.

Has the honor to state that no tree-tax has been recovered on the 480 trees tapped during the year 1897-98 for the Huddanahakere shop.

Requests to know if any steps are to be taken for the recovery of this.

(Signed) A. Subramani Iyer
for Deputy Commissioner

"Copy"

M Krishna
Excise Commissioner
in Mysore.

7/4

Enclosure to 818

189

FROM
The Excise Commissioner
in Mysore.

To
The Deputy Commissioner,
Tumkur District.

Dated 4th
Despatched 5th } December 1899.
Received

General No. 3486
No. 57

Enclosure No.

The Deputy Commissioner's
No. 643, dated 29th/30th November
1899.

"

In reply has the honor
to state that the prescribed
toddy-tax on the 480 date trees
referred to in the above, should
be recovered and credited
to toddy-tax, the purchase
money of the Muddanelakere
Arrack shop being credited
to shop-rent.

(Signed) S. Venkatarangaiengar
for Excise Commissioner
in Mysore.

"Copy"
M. Venkatarangaiengar
Excise Commissioner in Mysore

I 76 . 1897-98 ನೇ ಸಾ ೦

ಶ್ರೀ ಪಟ್ಟಣಂ ಪಿ ನಿಂ ಸೆಕ್ಷನ್ ಅದ್ದ ೧೫ ನೇ ಆಗಸ್ಟ್ ಮಾಸದಲ್ಲಿ ಸಲ್ಲಿಸಿದ ಪಟ್ಟಿಯ ಪ್ರತಿ

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"Extract"

[signature]

Excise Commissioner

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24/2/02.

(H.) Subbarayappa Naidu
Executive Engineer

Mysore.

Excise Commissioner's Office,
Bangalore, dated 4/16 November 1899.

No. 3214/81

7 K

From
The Excise Commissioner
in Mysore.

To The Deputy Commissioner,
Mysore District.

Sir,

With reference to your letter No. A.E. dated the 12th October 1899, I have the honor to invite attention to your letter No. 235, dated 3rd January 1899, in which it is stated "under the system in force during 1897-98, the shops alone of Inam villages and not also the groves attached thereto, were sold". As an instance of this, you have mentioned in the above cited letter that in the year 1896-97 the Gottanahalli shop was sold for Rs 336, and Gottanahalli date grove for Rs 360, but that in the year 1897-98 the shop alone was sold for Rs 336, ie it was leased for the same amount as in the year 1896-97. This was the correct procedure since the Gottanahalli shop was an independent shop, but not a Vend farm with specific groves assigned to it. But the error committed in connection with the Gottanahalli independent shop was in having credited the rent of the shop to "Free Tax," as stated in the above quoted letter. The general provision in para (2) (a) of Government Proceedings No. 613-22/Ex, dated 2nd April 1897, referred to in the letter under reply, applies to every Toddy Vend farm" (ie every "Aiyan farm" and aiyan

"Aiyan Kunki farm" which had specific groves assigned to it), but not to independent shops "(Angady)" which had no groves attached to them. Under "aiyan farm" or "aiyan kunki farm" both the right of vending toddy in the shops belonging to it and the right of drawing toddy in the groves assigned to the farms had been leased in the year 1896-97, so that in the year 1897-98 the tree-tax of the trees tapped in such groves, which represented the rent for the right of drawing toddy, had necessarily to be deducted from the gross rent. But under "Angadys" or Independent shops, such as the shops in situated villages and the shops in the frontier talugs of Anekal, Bowringpet, &c which had been leased in the year 1896-97 without any trees assigned to them, but on condition that the lessees should make their own arrangements to obtain the supply of toddy to the shops, the right of vending toddy alone had been leased in the year 1896-97, so that the purchase money thereof represented only shop-rent; and accordingly in the year 1897-98 also the whole amount should have been credited to "Shop rent" without any deductions on account of the tree-tax of the trees tapped for the shops, such tree-tax having had to be separately collected and credited to "Tree-tax". To make the point clearer the case of the aforesaid Gottanahalli village may be taken to illustrate these points. For the year 1896-97 the total toddy revenue of this village as stated in your letter No. 235, dated 31 January 1899, was Rs 336 under "Shop-rent" + Rs 360 under "Grove Rent" = Rs 696, but for the year 1897-98 the shop rent which

which was Rs 336, was wholly credited to "Free-toss" on the ground that "the trees tapped for the shop in question actually numbered 336" so that the shop rent was nil, and the gross toddy revenue of the village was only Rs 336 instead of Rs 696. Under the system introduced in the year 1897-98 it was not intended to lose any portion of the revenue realized in the year 1896-97, but to secure the whole of it as much as possible. It will be clearly seen that owing to the error committed in regard to Gottamakalli village, the lessee has on the whole paid only Rs 336/- for the year 1897-98 instead of Rs 696 as in the year 1896-97. The balance of Rs 360 should therefore be recovered from him and credited to shop-rent.

2. As per Govt. notification no $\frac{9873}{Ex\,352}$, dated 8th may 1897, the Toddy Rules contained in Govt. notification no $\frac{11813}{R.\,Ft.\,233\text{-}92}$, dated 14th January 1893, were applicable to the toddy lessees of 1897-98; and in the amended Toddy License A sanctioned for the year 1897-98, the various classes of toddy farms which were in force in 1896-97, have been continued. In condition 9 of the muchalika taken from the lessees for the year 1897-98 (Vide appendix to Govt. Proceedings no $\frac{613\text{-}22}{Ex}$, dated 2d. april 1897), it is stated "I shall further hereby bind myself to conform to the conditions of tapping license, Farm license, Shop license, and Excise laws and rules which are now in force, and which may from time to time be issued by Govt." Accordingly the lessees of independent shops for the year 1897-98 were bound by the terms and conditions which were applicable to such shops in 1896-97.

3. But in regard to the shops in other alienated villages in whose rent the "grove Rent" of 1896-97 has been included by mistake, adjustments will have to be made according to the circumstances of each village. I beg to request therefore that a detailed list of all such villages with the amounts collected and credited under each head, may be prepared and submitted early.

4. In accordance with para 3 of Rule II in Govt notification No 11813 / R. Fr. 233-92, dated 14th January 1893, the licensee of independent shops up to the year 1896-97 had "to buy his supply of toddy from specified aiyan kunnu farms" or "from a specified grove farm", "by paying such price as he might be able to arrange with the holder of the "liquor-yielding farm" or "the grove farm"; and as laid down in clause (3) of condition 4 of license A sanctioned in Govt Proceedings No 9872 / Fr. 351, dated 2nd May 1897, the licensee of independent shops in the year 1897-98 had to pay tree-tax for the trees tapped by him. Thus it will be seen that he has had to pay for 1897-98 no more than what he paid for the year 1896-97.

5. It was irregular to have included the shops of alienated villages in the whole taluk farms, while it was clearly laid down in the Toddy Rules that "Toddy shops in alienated villages shall be separately leased, and the amounts connected therewith shall be shown in the accounts under a distinct head." It was equally irregular to have included the grove farms rent in the rent of the year 1897-98, while in para 12 of the instructions given to the canvassing and settling officers it is laid down - "there will be no "grove farms" for the year 1897-98."

I have the honor to be &c

"Copy"

(Signed) F. A. Saunders

Excise Commissioner

Excise Commissioner in Mysore

87

E.25 (26)

1902-03

No. 223

Name of Petitioner Obligowda Shendi contractor

Village Muddenarallikere

Taluk Maddagiri

District Tumkur

Date of Arzi July 1900

Date of Receipt 21.7.02

Date of Disposal

No. of Enclosure one

2354/901 ... 1-2-02 ...

23-7-02

Subd

The previous petitions have been sent to the Excise Branch. May this also be sent to that Branch

23-7-02 continuation

Yes

23/7/02

SECTION 80C

FILE NO. 41-1900

SERIAL NO. 18

ABSTRACT

States that on his appeal to Govt, in re the sale of his house to towards the recovery of Rs 5701. alleged to be due from him on account of the Shendi contract of the year 1897-98 in respect of Muddenarallikere Inam village, he was given ends No 13467 dated 14.2.02 to the effect that a report had been called for from the Excise Laws

MGCPB—4,000—31-1-02

that, on his representation to the Excise Comr. he has been grieved the enclosed endorsements dated 2.6 or that he should await the order of Govt. in the matter; that he has again ruled repeatedly to the Excise Collr. on 2.7. or (vide postal receipt enclosed) praying for certain particulars.

Prays that the entire records may be perused and the Sale of the petrs house be cancelled, and the property restored to him

F3 (23)

Read:—

SECTION SR

FILE NO. 41-1900

SERIAL NO. 19

Correspondence ending with letter no. 6608/285 dated 21st April 1902 from the Excise Commr. in Mysore in regard to the payment of free last of Rs 510/- in addition to shop rent demanded from one Edigara Obali, toddy shop keeper at Muddanerle-kere Inam village, Tumkur district for 1897-98.

No 97-8 & 4723-95 } 21/7/02 Order thereon:—

2

Subject.

Payment of tree tax of Rs.510/- in addition to shop rent demanded from one Edigara Obali, toddy shop keeper at Muddanerlakere Inam village, Tumkur Dt for 1897-9

Please pass an order as follows;-

"Government are afraid that there was a misapprehension on the part of all immediately concerned including the Assistant Commission-er and perhaps also of the Deputy Commissioner. They are not satisfied that the Petitioner was at the time of sale distinctly made to understand that his bid of Rs. 510/- represented shop rent only, and that in addition thereto, he had to pay the tree tax at the rate prescribed. The Assistant Commissioner Mr. Nizamudin Alli Khan's explanation that there was a clerical ~~error~~ oversight is most unsatisfactory, and to him in the opinion of Govt. ~~has~~ have mainly been due the complications which have arisen in the present case. The exact correspondence between the amount realized and the amount ~~either~~ of the ~~shop rent or of tree tax~~ Abkari is remarkable, and when to this circumstance are added the facts (1) that no separate shop rent was ~~ever~~ asked

was ever asked for or recovered till long after the close of the year and (2) that from the absence of the usual remark by the Excise Assistant Commissioner it was inferred that both the right of vend and the excise duty on consumption (the right of drawing toddy) were sold in the Inam shops, that therefore in regard to the Inam shop in question it was understood that Rs.510/- for which the shop was disposed of for the year 1897-98 represented both shop rent and tree tax, and that accordingly the tree tax on 480 trees at Rs.1-1-0 which amounted exactly to Rs.510/- was credited under "Tree tax" leaving nothing to be credited to "shop rent", the conclusion seems irresistable that the Petitioner never had the remotest idea that he would long after the expiration of his lease be required to pay two sums of Rs.510/- each, one for the shop and the other for the trees in place of the single consolidated payment which during the currence of the lease had been accepted by the local authorities without the slightest objection. Government are unwilling under these circumstances to authorize the adoption of coersive measures against the Petitioner,

4

Petitioner, however unfortunate it might be that the public revenue should suffer owing to laxity and carelessness on the part of their subordinate officers. The Excise Commissioners's views on the genera question are quite in accordance with the standing orders of Govt. and are correct, but the local authorities have grievously blundered and made a strict enforcement of those rules in the present case ineqitable and even impossible- a result for which Government consider Mr.Nizamudin Alli Khan chiefly ~~and inexcusably~~ accountable ~~to whom the displeasure of Govt. should be conveyed~~

2- The demand under advertence should be waived and all further proceedings abandoned."

24/5/02

For Secretary.

4
24/5/02

To The Excise Commissioner in Mysore
" Comptroller, M G

As this is Cancellation of a previous order of Govt., submitted to the Dewan before issue.

27/5/1902

4642
AD 27.5.02

Govt's
Paper & the order may issue.

While there has been present delay on the part of this Special Office to demand this money, such an enquiry in ending the whole business last it must be observed that the defaulter is apparently a new Customer of the Special Dept & he apparently had no dealings with that Dept from A.D. 92-93. As however there are reasonable doubts in the case this amount may be remitted

17.VII.02

19/7

Issued. & the file submitted to the 2nd Councillor for information.

24/7

No 602
4723-95 & 22/7/02

88

Endorsement

(24)

SECTION S.R

FILE NO. 41-1900

SUB NO. 90

In reply to his petition Regd no 2134 dated 16th January 1902 & previous petitions praying for orders on the subject of the ~~additional~~ demand of toddy shop unjustly made rental of Rs 510/- in addition to the amount of bree tax (510 Rs) paid on account of the Inam toddy shop at Muddanerlekere, maddageri Taluk, Dumkur Dis bree, Edyga obali toddy shop keeper at Muddanerlekere Inam village, maddageri Taluk, for 1897-98, is informed that orders have been passed that the demand under advertence should be waived & all further proceedings abandoned.

B D

22/7/02

for Secretary

KL 22/7/02

SECTION SR

FILE NO. 41-1900

SERIAL NO. 21

(25)

The Excise Commissioner
in Mysore.

No 112 / 4723-95 Rev. Dept.
Dated 30th July 1902.

His letter no 6608/285
dated 21st April 1902 sub-
mitting additional information
regarding the toddy shop at
Muddanerlekere Inam village
maddagiri taluk, for 1897-98

Has the honor to return
herewith the original
settlement reports re-
ceived with the above.

"B O"
28/7/02
For Secretary

28/7/02. Dffo

No 113
4723-95 dy 30/7/02 Encl one

Offl Memorandum

27

SECTION	SR
FILE No.	41-1900
S[illegible] No.	22

petition registered no 228 dated 21st July 1902 from Obali Gowda, Shendi Contractor, Muddanerlekere, Maddagiri Taluk for 1897-98, praying that the entire record in connection with his toddy contract of the Muddanerlekere village toddy shop may be perused and the sale of the petitioner's ~~house~~ property alleged to have been held may be cancelled & the same restored to him, is forwarded to the Excise Commissioner for disposal, or for report with reference to Government's proc. no. 97-8 dt. 23-7-95 dt 21st July 1902.

"B O"

29-7-02

28/7/02
for Secretary

2 offs

26/7/02

Reference
to
23-12-

223 of 1902 ...
23-12-02

2 Rupee stamp affd

The subject matter is not given in the petition. It is however in connection with the amount due on account of today contract.

Transferred to the Excise Branch in continuation.

10-1-03

12/1/03

No 1371/02

SECTION 801
FILE No. 41-1902
SERIAL No. 93

Ex 180
1371/02

1902—03

No. 1651

Name of Petitioner Vobale Gowda Sendi Contractor.

Village Muddenerale Kere

Taluk Maddagiri

District Tumkur.

Date of Arzi 9 } -12-02
Date of Receipt 12 }

Date of Disposal

No. of Enclosure Nil

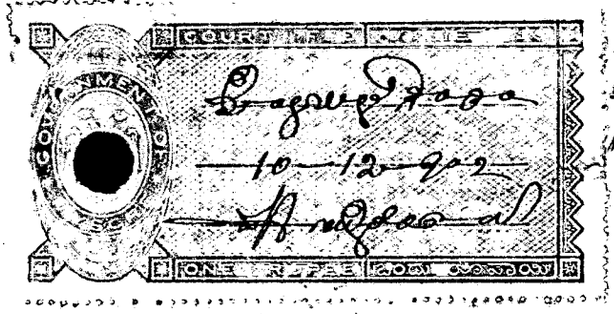
ABSTRACT

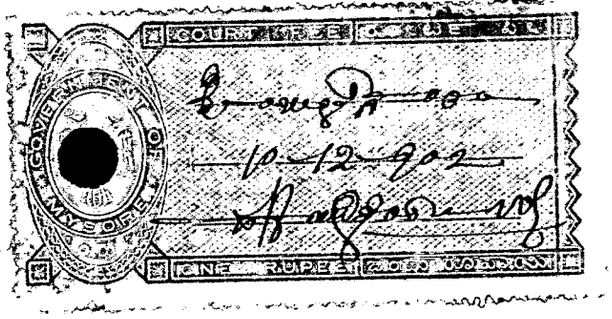
With reference to Govt endt. No. of 22-7-02 cancelling the sale of his houses, cattle and Mis properties which were sold for arrears unjustly alleged to be due from him to Govt., and restoring him to his property, the petr. states that, during the period between the attachment and restoration of his property he has sustained a great loss, as he had to live in a rented house, and to hire cattle for cultivating purpo...

MGCPB—4,000—31-1-02

&c.; and that beside,
he had to meet an expense
of Court fees and ~~Lawyers~~
Lawyers' fees &c.

He prays to be informed
against whom he is to
proceed to recover the
amount of Loss. Stated
above.





93

By Post reg.
12-12-02
Two Rupee stamp
affd.

మైసూరు సంస్థానవర్తి శ్రీ కార్ట్ రైట్ గారి
నాడిలేబ్ బుద్ధాంతవర్తి పెద్ద
సన్నిధానమునకు.

MYSORE DEWAN'S OFFICE.
PETITION DEPARTMENT.
REG'D. N. 165R
DATE 12-12-02.

165

సన్ 1902 నేయిష్టి డిశంబర్ తారీఖు 9 రయిస్తు మహారాజ
డిక్రీప్పు మద్దగిరి తాలూకు పదుజ్జీ నేరళీపిరి గ్రామదనేలం
దివంగతస్థ దాకీ చేలబళీగా తనుబరదు మొంతలు రూపాయల్ తుళీ

ఈగ్రామద నేలందిదుంకొండ సన్ 1897-1898 నేసాల
వల్లి నేలంది బరిగాంరువ వృద్ధిభ్రష్టానుకూలాంబళీపి నూ
రహత్తు రూపాయిగళనే సాలగాంరి కరీదు మేలంతు 1970 రూ
యేంబలగన్నిమిస్తు బంది వ్రకార మేంబలగువుంవ కూ
సర్కార్ వళీగాంరి కరీదిద్దేను.

ఈగిద్దాంతస్థవర తరిగాలనల్లి ఈదుబాండినిగా
నేలంచు కాండగాంరిద మరగళకరిసి గాంబలగువి గాంరదల్లి
రూపాయిగళన్ను మనఃసన్నింద వహిసాల్ గాంతబేలదంతే శ్రీ కార్ట్
యర్ప్రైస్ గే రమిలషనర్ నాడిలబరవరు మూరిందరల్లి కళ్ళంపాళ్
రాగిరుత్తిందు తాలూకు అమలదార్ రవరు నన్నచేవరి
సేలతే పొంట్టు నదరి మరకరిసి బందిసాలస్తర దన్ను బా
కాయవాగిద్ద విషయగళన్నూ మత్తు కాగుదళిసి వ్రకయి
గాంద ఎర్పుగళన్నూ నన్నపలవసుఅందకరిసేలందిలగ
ళన్ను కేలరు వదుదురిగళూ, రక్తేగళూ, కసుగళూ మత్తే
రరుగళూ నేడాబ్: ది గాంరిచరాబా గాంరిసిదరు. బ్: ది యా
లూగాంట్టు బూరందరవరల్లి కుప్పంవ్రకారనదరిన్ను గళున్ను
నుభవాగదు వవరిసి ఎరతూరకరి వషగళాగిరుత్తే, ఈదు
రిసిమేంబలగు నాగనహళ్ళి రువదల్లి తూరవారణ్ణాలు
వేందు ఆనేలవన్ను కాళ్ళాపు తమల్దార్ రవరిగూ, శీర
ట్ప్రీ రమిలషనర్ నాడిలబరవరిగూ వంచు శ్రీ గాంయర్ప్రైస్

Clean draft 2

After office Secretary Inspector
Dy Baroda Resy 03
Endorsement

SECTION 80

FILE No. 41-900 Vol

SERIAL No. 24

853

7-23-95

24/2/03

Draft cubed to the Diwan for approval.
It has been approved by the 2nd Councillor
25/1/03

042
16-II-03

Issue
19/2

19/2

With reference to petition received vide No. 1657/4180 dt 7/12 December 1902 requesting to be informed as to what action he is to take for recovering the loss said to have been sustained by him owing to his properties having been sold towards the recovery of the sum of Rs 570/- which was due from him to Govt. but the claim to which was subsequently waived by Govt. in his

facon, Oberle Cowdan,
Teddy Contractor,
Muddanulakere -
village -, Maddagiri
Taluk, is informed,
that the Govt. Considers
that he has been
much inequitably
and leniently dealt
with and that
they decline to offer
him any advice in
the matter of the
redress of his alleged
grievance. B.S.

Forwarded

No 354
Confidential

Copy forwarded
to the Deputy Commr.
in response for
information with
reference to [illegible]

97

Correspondence
ending with this
office memo. No
113—4723—95 dated
30th July 1902

BLO

Forbes Lodge